

EXHIBIT 8

VIRGINIA:

*In the Supreme Court of Virginia held at the Supreme Court Building in the
City of Richmond on* Wednesday *the* 21st *day of* February, 2007.

Commonwealth of Virginia, ex rel.

Robert F. McDonnell, Attorney General,

Appellant,

against

Record No. 062245

Circuit Court No. HJ-2241

Philip Morris USA, Inc., et al.,

Appellees.

From the Circuit Court of the City of Richmond

Upon review of the record in this case and consideration of the argument submitted in support of and in opposition to the granting of an appeal, the Court is of opinion there is no reversible error in the judgment complained of. Accordingly, the Court refuses the petition for appeal.

A Copy,

Teste:

Patricia L. Harrington, Clerk

By:


Deputy Clerk